

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA

Plaintiff

v.

CHRISTIAN F. SANTANA, et al.

Defendants

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**3:16-CV-1478
(JUDGE MARIANI)**

ORDER

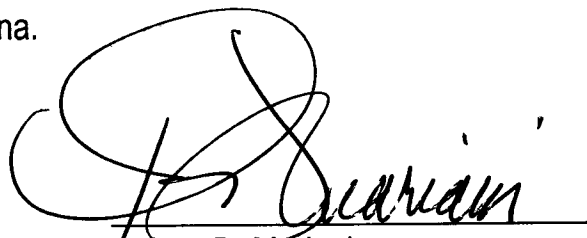
AND NOW, THIS 27th **DAY OF OCTOBER, 2017**, upon consideration of the

United States' Motion for Default Judgment as to Count III (Doc. 25), in accordance with the accompanying memorandum opinion, **IT IS HEREBY ORDERED THAT** the United States' Motion (Doc. 25) is **GRANTED**. Default Judgment shall be entered as follows:

1. Default Judgment is hereby entered in **FAVOR** of the United States of America and **AGAINST** Defendants Christian F. Santana, Oriza Dotel, and Christian L. Santana.
2. With respect to the unpaid income tax liabilities of Christian F. Santana and Oriza Dotel for the years 2000, 2002, 2005, 2009, 2010, 2011, 2012, 2013, and 2014, the United States has valid and subsisting tax liens upon all property and rights to property owned by Christian F. Santana and Oriza Dotel, including their interest in the Real Property located at 1024 Peace Street, Hazle Township, Pennsylvania.
3. With respect to the unpaid trust fund recovery penalty assessments made under 26 U.S.C. § 6672 against Christian F. Santana for the periods ending March 31, 2006, June 30, 2006, September 30, 2006, December 31, 2006, September 30, 2007,

December 31, 2007, March 31, 2008, June 30, 2008, September 30, 2008, December 31, 2008, March 31, 2009, June 30, 2009, September 30, 2009, December 31, 2009, March 31, 2010, June 30, 2010, and September 30, 2010, the United States has valid and subsisting tax liens upon all property and rights to property owned by Christian F. Santana, including his interest in the Real Property located at 1024 Peace Street, Hazle Township, Pennsylvania.

4. Christian L. Santana is a nominee and/or alter ego of Christian F. Santana and Oriza Dotel;
5. The federal tax liens attaching to the Real Property located at 1024 Peace Street, Hazle Township, Pennsylvania shall be foreclosed, free and clear of any right, title, lien, claim, or interest of any of the Defendants herein; the property shall be sold in accordance with 28 U.S.C. §§ 2001 and 2002 either by the United States Marshal in and for the Middle District of Pennsylvania or their representative, or the Internal Revenue Service, through its Property Appraisal and Liquidation Specialist ("PALS") pursuant to an order of sale to be submitted, and the proceeds to be distributed; first, to pay the expenses of the sale; and second, with the remainder to the United States to be applied to the income tax liabilities of Christian F. Santana and Oriza Dotel and the trust fund recovery penalty assessment of Christian F. Santana.


Robert D. Mariani
United States District Judge